



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Set up by an Act of Parliament)

10th September, 2020

ICAI/IDTC/2020-21/Rep/12

Shri S K Rahman,
Joint Secretary,
Goods and Services Tax Council,
5th Floor, Tower II, Jeevan Bharti Building,
Janpath Road, Connaught Place,
New Delhi-110 001



Respected Sir,

Reg: Difficulties in filing Annual Return in Form GSTR 9 for the year 2018-19

Greetings.

The Institute of Chartered Accountants of India (ICAI) has been proactively supporting the Government by providing its suggestions, creating awareness and disseminating knowledge of GST among various stakeholders.

We refer to the *Notification No. 47/2019 – Central Tax dated 9th October, 2019* whereby filing of Annual Return under section 44 (1) of the Central Goods and Services Tax Act read with sub-rule (1) of rule 80 of the Central Goods and Services Tax Rules, 2017 by registered persons having turnover upto 2 crore for the financial years 2017-18 and 2018-19 was made optional.

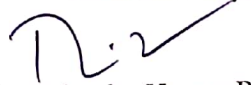
Accordingly, many taxpayers did not file their GST Annual Return for the financial year 2017-18. However, some of them wish to file their Annual Return for the financial year 2018-19, as it is optional. However, the portal is not allowing them to file Annual Return in Form GSTR-9 for the said year without filing the same for the year 2017-18. Further, if the registered person wishes to file Annual Return for year 2017-2018 now, the GST portal is showing late fee for non-filing of GSTR-9 for the year 2017-18 for those whose turnover less than Rs. 2 crores (Late fee calculated @ 0.25% of turnover)

Considering that filing of Annual Return for registered persons having turnover upto 2 crore for the financial years 2017-18 and 2018-19 is optional. We request that software be accordingly modified allowing the taxpayers to file their Annual Return for financial year 2018-19, if they so wish, even if they have not filed their Annual Return for financial year 2017-18.

Hoping that our suggestions would be addressed positively and suitable amendment be made in the software. We shall be glad to provide any further input as may be required and your office may reach us at gst@icai.in or 9310542608.

Warm regards,

Yours faithfully,


CA. Rajendra Kumar P
Chairman

GST & Indirect Taxes Committee